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9 Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:
 USA COMMERCIAL MORTGAGE
 COMPANY;
 USA CAPITAL REALTY ADVISORS, LLC;
 USA CAPITAL DIVERSIFIED TRUST
 DEED FUND, LLC;
 USA CAPITAL FIRST TRUST DEED
 FUND, LLC;
 USA SECURITIES, LLC;
 Debtors.

Case No. BK-S-06-10725-LBR
 Case No. BK-S-06-10726-LBR
 Case No. BK-S-06-10727-LBR
 Case No. BK-S-06-10728-LBR
 Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

Affects:

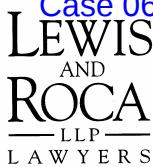
- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

STIPULATION RE CLAIM OF SPECIAL ORDER SYSTEMS, INC.

The USACM Liquidating Trust (the "Trust"), and Special Order Systems, Inc., a California corporation ("Special Order Systems"), hereby stipulate as follows:

1. On October 16, 2006, Special Order Systems filed proof of claim no. 10725-00624 in the USA Commercial Mortgage ("USACM") chapter 11 bankruptcy case asserting an unsecured nonpriority claim of \$32,168.69 (the "Claim").

2. On February 12, 2008, after diligently reviewing the books and records of USA Commercial Mortgage, the Trust made demand upon Special Order Systems for the return of



1 payments totaling \$20,292.94 (the “Payments”) alleging that such Payments were preferential
 2 transfers pursuant to 11 U.S.C. § 547(a).

3. Special Order Systems does not agree that the Payments were preferential and has
 4 articulated its reasons for its position to the trustee (the “Trustee”) of the Trust.

5. In view of the foregoing, the Trust and Special Order Systems (together, the
 6 “Parties”) hereby stipulate and agree that Special Order Systems shall pay to the Trust the sum of
 7 Two Thousand Seven Hundred Fifty Dollars (\$2,750.00) (the “Settlement Amount”) within ten
 8 (10) days from the entry of an Order approving this Stipulation, that Special Order Systems shall
 9 take nothing on its Claim, and that Special Order Systems finally and forever waives any and all
 10 of its right, title and interest in any distribution that may be forthcoming from the USACM Trust
 11 to the holders of allowed claims against the USACM bankruptcy estate.

12. The Parties further stipulate and agree that Special Order Systems’ timely payment
 13 in full of the Settlement Amount, withdrawal of the Claim and waiver of any distribution from the
 14 USACM estate constitute sufficient consideration for the full settlement and satisfaction of the
 15 Trustee’s preference demand upon Special Order Systems for the return of the Payments.

16. Nothing in this stipulation or the Court’s order approving this stipulation shall have
 17 any effect on Special Order Systems’ participation or rights in any of the above-captioned
 18 bankruptcy cases, other than the instant case, or any bankruptcy cases related thereto.

19 Dated: May 8, 2008.

20 **LEWIS AND ROCA LLP**

21 _____
 22 *s/ Anne M. Loraditch*
 Susan M. Freeman, AZ 4199 (*pro hac vice*)
 23 Anne M. Loraditch, NV 8164
 24 3993 Howard Hughes Parkway, Suite 600
 Las Vegas, Nevada 89169-5996
 Counsel for USACM Liquidating Trust

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1 STIPULATED AND AGREED TO this 7th day of May 2008.

2 **SPECIAL ORDER SYSTEMS, INC.,**
3 a California corporation

4 *s/ Lawrence McNutt*
5 Lawrence McNutt, President
6 3877 Sharon Way
7 Loomis, California 95650

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